

CHARITY NO: SC037112

COMPANY NO: SC294770

ALLIANCE FOR RABIES CONTROL

(A company limited by guarantee)

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2019

**ALLIANCE FOR RABIES CONTROL**  
**(A company limited by guarantee)**

**REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019**

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**ALLIANCE FOR RABIES CONTROL**  
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**REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019**

**REFERENCE AND ADMINISTRATIVE INFORMATION**

<b>Trustees</b>	Mr Michael James Baker Dr Sira Abdul Rahman Prof Louis Hendrik Nel (CEO) Mr Guy Semmens
<b>Registered Office</b>	168 Bath Street Glasgow G2 4TP
<b>Charity Number</b>	SC037112
<b>Company Number</b>	SC294770
<b>Independent Examiners</b>	Wylie & Bisset LLP Chartered Accountants 168 Bath Street Glasgow G2 4TP
<b>Bankers</b>	HSBC 118 Princes Street Edinburgh Scotland EH2 4AA

**ALLIANCE FOR RABIES CONTROL**  
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**Report of the Trustees for the year ended 31 December 2019**

The Trustees present their annual report and financial statements of the charity for the year ended 31 December 2019.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the memorandum and articles of association, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland.

**Structure, Governance and Management**

- Governing Document

The organisation is a charitable company limited by guarantee, incorporated on 21<sup>st</sup> December 2005 and registered as a charity on 21<sup>st</sup> December 2005. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under the Articles of Association. In the event of the company being wound up, members are required to contribute an amount not exceeding £1.

- Recruitment and Appointment of Trustees

Directors can be appointed by the members in General Meeting or from time to time by the Directors themselves. Any director co-opted by the Directors must retire at the next Annual General Meeting of the company but is eligible for re-election. Directors are chosen for their knowledge and interest in the charity's objectives. ARC is currently recruiting additional Trustees to join the Board of Directors.

- Trustee Induction and Training

Directors currently receive written guidance material for charity trustees provided by the Office of the Scottish Charity Regulator, together with an overview of charity regulation in Scotland and guidance from Companies House for Directors and Secretaries.

- Organisational Structure

The structure of the Alliance for Rabies Control (ARC) comprises the board of directors who meet once or twice each year, and interact on a regular basis by email and telephone.

Professor Louis Nel serves as the CEO of the organisation and is responsible for daily management of the organisation.



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ARC co-operates in the pursuit of its charitable objectives with two sister organisations, the Global Alliance for Rabies Control, South Africa and Global Alliance for Rabies Control, USA. ARC collaborates with the Global Alliance for Rabies Control, South Africa on the development and delivery of regional activities across Africa and the Middle East/Eastern Europe and with the Global Alliance for Rabies Control, USA on global advocacy/communication efforts and the development and delivery of regional activities across Asia. ARC benefits from financial and in-kind support from the Global Alliance for Rabies Control, USA to undertake its activities, while also benefiting from access to their knowledge management and information technology resources.

**Objectives and Activities**

The company's objects and principal activities are:

- To reduce human and animal suffering from rabies
- To raise global awareness as to the ongoing tragedy of this totally preventable disease
- To advance national and local programs for rabies prevention and control

**Projects and activities**

With the publication of the Global Strategic Plan in June 2018 by the United Against Rabies collaboration (GARC, WHO, FAO, OIE), ARC aligned its projects and activities with the approach set out in the Plan. In doing so, it works alongside its sister organisations and the international agencies to deliver on the goal of Zero human deaths from canine mediated rabies by 2030.

**Global Coordination**

**A. United Against Rabies (UAR) collaboration**

The team actively contributed throughout the year to the United Against Rabies Steering Group as well as worked with individual UAR partners to strengthen collaboration and coordination. The activities undertaken included supporting the OIE with the development of a PVS Evaluation (Evaluation of Performance of Veterinary Services) with Rabies specific content which referenced the Stepwise Approach Towards Rabies Elimination (SARE) developed by the ARC team.

**B. Partners for Rabies Prevention (PRP) - International Stakeholder community**

The Partners for Rabies Prevention (PRP) stakeholders comprise the major international rabies prevention groups including WHO/OIE collaborating centres, research institutes, animal welfare charities and representatives from vaccine manufacturers. The 2018 Annual Meeting was held in London in July.

Over the last few years, there has been a proliferation of tools in support of rabies control and elimination. However, these individual efforts are rarely coordinated and have resulted in duplication of tools including smartphone applications.

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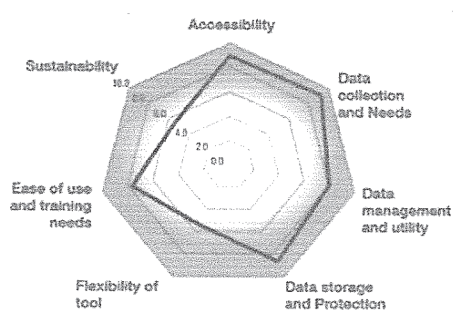
**Report of the Trustees for the year ended 31 December 2019**

**B. Partners for Rabies Prevention (PRP) - International Stakeholder community**

To encourage coordination and ultimately improve interoperability of tools to share animal and human health information, the team worked with colleagues from the FAO and US CDC to develop an instrument for objective assessment of the functionality and “fit for purpose” of the tools for rabies prevention available in the public domain.

Initially developed for One-health assessments, the Surveillance and Information-sharing Operational Tool evaluation matrix (SISOT) was adapted for a rabies-specific matrix and was used for an initial evaluation of rabies tools during the PRP meeting. The results generated progressive discussions and the work will continue into 2020 with an intention of making the tools available on the PRP Blueprint for Rabies Control.

Example of a SISOT-R assessment result



SUMMARY TABLE		
Category	Weighted Score	Total score
Accessibility	8.0	76.2 %
Data collection and Needs	9.2	
Data management and utility	8.0	
Data storage and Protection	8.7	
Flexibility of tool	5.3	
Ease of use and training needs	7.7	
Sustainability	5.5	

The ‘rabies toolkit’ will be organized by functionality: surveillance and data analysis, mass dog vaccination, case detection, integrated bite case management, health-seeking behaviour, laboratory support, progressive zoning strategies and budgeting and education. The toolkit will include the assessment report from the evaluation matrix to guide countries in selecting the appropriate tools.

The second principle activity of the PRP was a call to action, with a commitment sought from the individual PRP stakeholders to take action in support of the United Against Rabies Global Strategic Plan.

**Communication Activities**

**A. World Rabies Day Events 2019**

The team created and continues to promote World Rabies Day, an international education and awareness day on the 28<sup>th</sup> September.

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**A. World Rabies Day Events 2019 (continued)**

The theme selected for 2019 was 'Rabies: Vaccinate to Eliminate.' Despite only being able to capture the events reported to the organization, the total number of events across the world rose to 240 events compared to 197 World Rabies Day events in 2018. There was a slight increase in countries recording an event, with 65 countries participating in World Rabies Day activities compared to 62 in 2018.



**B. World Rabies Day Resources (WRD)**

The team invested significant resources to update WRD materials and provide support to events and activities across the world. In 2019, Google Analytics indicated 21,802 downloads from the website between August 1st and November 13<sup>th</sup> of these resources. This compared to 11,577 downloads in 2018. Between 15<sup>th</sup> August and 30<sup>th</sup> September, there was more than 7,400 downloads of at least one World Rabies Day logo, compared to 3,700 in 2018.

Modifiable education posters were provided for the third year in a row; 802 posters were downloaded, up on the 2018 figure of 662 posters. The posters are available in multiple languages and the principle languages downloaded were English, French, Spanish and Russian.

Communication and social media activities throughout the period were vibrant and far-reaching. Followers and page likes grew across both the Alliance and our End Rabies Now campaign with twitter reach between 14<sup>th</sup> September and 14<sup>th</sup> October of 183,900 compared to 94,600 in 2018 over the same period. The press included a joint release with the WHO, FAO and OIE, demonstrating the unique collaboration across human and animal health in support of elimination.



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**Regional Networks**

ARC provides programmatic support to its sister organisations to assist with the planning and delivery of the regional network activities. The work includes liaising with regional network partners across Europe. The three networks cover Asia (ARACON), Africa (PARACON) and Middle-East, Eastern Europe, North Africa and Central Asia (MERACON). In 2019, it supported network activities in Asia and Africa.

**A. PARACON - African Rabies Control network**

The 2<sup>nd</sup> GARC-WAP rabies stakeholder workshop under the auspices of the Pan-African Rabies Control Network (PARACON) was held in Accra, Ghana, on 26 and 27 November 2019. The focus of this workshop was to provide a select number of West African countries with targeted support – specifically using and implementing the recently developed rabies control tools from the Alliance.

Government-nominated rabies focal persons from both the animal and human health sectors from the following countries participated in the workshop: Benin, Cote d'Ivoire, Gabon, Ghana, Liberia, Nigeria and Sierra Leone. The workshop included training on the Rabies Epidemiological Bulletin, and recent tools made available to the rabies community, including the Rabies Vaccination Tracker and Rabies Treatment Tracker. The final workshop was on Dog Population Management (DPM). World Animal Protection, a British animal welfare charity, led the session on DPM and supported PARACON in 2019.

**B. ARACON – Asian Rabies Control Network**

In lieu of a ARACON network meeting, the Alliance helped organise a rabies meeting coordinated by the South Asian Association for Regional Cooperation (SAARC) in June 2019. Over 72 participants including representatives of animal health, human health, and wildlife/municipal from the seven rabies endemic SAARC Member States (MSs) participated. ARC teams also carried out in-country workshops in Sri Lanka, India and Nepal in preparation of the June 2019 SAARC meeting.

The workshop mapped the rabies control programmes in the SAARC MSs and used the Alliance's SARE tool, to identify gaps and support required for the development of national and regional roadmaps to deliver the global elimination goal of "Zero-by-30." The team will seek to support SAARC Secretariat to develop a regional plan for rabies control.

**Achievements and Performance**

ARC secured £61,333 donations from its sister charity, the Global Alliance for Rabies Control, USA to support its projects and activities in 2019.

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**Achievements and Performance (continued)**

ARC established a set of key performance indicators (KPIs) to measure outputs across its programmatic activities since 2016. In 2019, following the launch of the Global Strategic Plan, a decision was made to revise the KPIs to be aligned with the Plan. An Annual Progress Report was published in September 2019 and captures the joint progress of the four agencies. This is available on the World Health Organisation website:

[https://www.who.int/neglected\\_diseases/resources/WHO-CDS-NTD-NZD-2019.04/en/](https://www.who.int/neglected_diseases/resources/WHO-CDS-NTD-NZD-2019.04/en/)

As with the previous year, GARC, USA has indicated its ongoing financial support to ARC in 2019 to deliver its programmatic goals. The Trustees have acknowledged that the charity is overwhelmingly dependent upon its sister charity to deliver its mission.

The Trustees view the limited number of financial supporters as the principal risk that the Charity faces. A secondary risk identified is ARC's reliance upon a small number of dedicated staff to deliver its activities. At the end of 2019, one of the two staff members left the Alliance to pursue other opportunities. The decision was made not to replace the staff member unless the Alliance could secure additional financial support for a standalone communications and advocacy position.

There are current challenges the charity is facing as a result of COVID-19, many of the networking events will be delayed for a number of months due to social distancing restrictions. Additionally during this time the charity is unable to generate income through fundraising however the charity's main income stream provided by Global Alliance has been confirmed for 2020/2021 which will allow the charity to continue as a going concern. The virus has not significantly impacted staff as one staff member is already a remote worker. In relation to the impact on beneficiaries anecdotal evidence suggests there is less access to post-exposure prophylaxis than prior to Covid-19

**Plans for future periods**

The 2020 plan envisions a continuation of 2019 programmatic activities focusing on global advocacy, communications and support for regional networks.

The trustees believe as a result of COVID-19 there will be an increased understanding amongst the general public of virus control, could be beneficial to the charity, as they will have a greater understanding of our approach to eliminate rabies through control measures, which rely on surveillance, testing, tracking and tracing of the disease.

**Financial review**

The statement of financial activities shows incoming resources for the year of £67,068 (2018: £136,927), resources expended of £85,743 (2018: £97,439) and deficit of £18,675 (2018: surplus £39,488). With the limited income, the Trustees are alert to the need to review revenue and expenditure to ensure a sufficient fund to meet ongoing commitments.

The Trustees' policy on reserves is to retain sufficient funds to meet the cost of at least 12 months of ongoing commitments. In light of the increased liabilities that ARC faces including termination pay for staff, a commitment was made to maintain reserves of £30,000.

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**Report of the Trustees for the year ended 31 December 2019**

**Financial review (continued)**

At 31<sup>st</sup> December 2019, the charity had unrestricted reserves of £26,427 therefore falling short of the target level.

Due to COVID-19 the trustees anticipate a reduction in income and have therefore revised their cost base to accommodate the fall in income.

**Trustees' responsibilities in relation to the financial statements**

The charity trustees (who are also the directors of the Alliance for Rabies Control for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy, at any time, the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and the group and, hence, taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

This report has been prepared in accordance with the Statement of Recommended Practice: applicable to charities preparing their accounts in accordance with the Financial Reporting Standard Applicable in the UK and Republic of Ireland (FRS 102) and in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the Trustees and signed on their behalf by:

Name:

Louis H. Del.

M. Baker

Date:

15/7/2020

4/8/2020



**INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF ALLIANCE FOR RABIES CONTROL FOR THE YEAR ENDED 31 DECEMBER 2019**

I report on the accounts of the charity for the year ended 31 December 2019, which are set out on pages 10 to 18.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

**Basis of independent examiner's statement**

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

**Independent examiner's statement**

In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in any material respects the requirements:
  - to keep accounting records in accordance with Section 44 (1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
  - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations

have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Jenny Simpson BSc Hons FCA DChA  
**Wylie & Bisset LLP**  
**Chartered Accountants**  
168 Bath Street  
Glasgow  
G2 4TP

Date: 11 August 2020

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**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDING 31 DECEMBER 2019**  
(Including an Income and Expenditure account)

	Note	Unrestricted Funds 2019 £	Restricted Funds 2019 £	Total Funds 2019 £	Unrestricted Funds 2018 £	Restricted Funds 2018 £	Total Funds 2018 £
<b>Income and endowments from:</b>							
Donations and legacies	4	67,068	-	67,068	136,653	-	136,653
Other income	5	-	-	-	274	-	274
<b>Total Income</b>		<b>67,068</b>	<b>-</b>	<b>67,068</b>	<b>136,927</b>	<b>-</b>	<b>136,927</b>
<b>Expenditure on:</b>							
Raising funds							
Raising donations & legacies	6	231	-	231	234	-	234
Charitable activities	7	84,365	-	84,365	97,205	-	97,205
Other	8	1,147	-	1,147	-	-	-
<b>Total Expenditure</b>		<b>85,743</b>	<b>-</b>	<b>85,743</b>	<b>97,439</b>	<b>-</b>	<b>97,439</b>
<b>Net (expenditure)/income</b>		<b>(18,675)</b>	<b>-</b>	<b>(18,675)</b>	<b>39,488</b>	<b>-</b>	<b>39,488</b>
Transfers between funds		-	-	-	-	-	-
<b>Net movement in funds</b>		<b>(18,675)</b>	<b>-</b>	<b>(18,675)</b>	<b>39,488</b>	<b>-</b>	<b>39,488</b>
<b>Funds reconciliation</b>							
Total Funds brought forward	14	45,102	-	45,102	5,614	-	5,614
<b>Total Funds carried forward</b>	<b>14</b>	<b>26,427</b>	<b>-</b>	<b>26,427</b>	<b>45,102</b>	<b>-</b>	<b>45,102</b>

The Statement of Financial Activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.



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**BALANCE SHEET AS AT 31 DECEMBER 2019**

	Note	Total Funds 2019 £	Total Funds 2018 £
<b>Current assets</b>			
Debtors	12	312	-
Cash at bank and in hand		29,114	50,617
<b>Total current assets</b>		<u>29,426</u>	<u>50,617</u>
<b>Liabilities:</b>			
Creditors falling due within one year	13	(2,999)	(5,515)
<b>Net current assets</b>		<u>26,427</u>	<u>45,102</u>
<b>Net assets</b>		<u>26,427</u>	<u>45,102</u>
 <i>The funds of the charity:</i>			
Unrestricted income funds	14	26,427	45,102
Restricted income funds	14	-	-
<b>Total charity funds</b>		<u>26,427</u>	<u>45,102</u>

These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to the members of the company.

For the year ended 31 December 2019 the company was entitled to exemption under section 477 of the Companies Act 2006. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements under the requirements of the Companies Act 2006.

The trustees acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial period and of its profit or loss for the financial period in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

Approved by the trustees and signed on their behalf by:

Name: *Louise H Nel*  
Date: *15/7/2020*

Name: *M. B. A. A. A.*  
Date: *4/8/2020*

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**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2019**

**1. Accounting Policies**

**(a) Basis of preparation and assessment of going concern**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

**(b) Funds structure**

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created funds for specific purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed, or through the terms of an appeal.

Further details of each fund are disclosed in note 14.

**(c) Income recognition**

Income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations, are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

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**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2019**

**1. Accounting Policies (continued)**

**(c) Income recognition (continued)**

Income from government and other grants, whether 'capital' or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

**(d) Expenditure recognition**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (f) below.

Expenditure on charitable activities comprises costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure is incurred.

**(e) Donated services and facilities**

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time of the charity is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

**(f) Allocation of governance costs**

Governance costs relating to charitable activities have been apportioned in full to the cost of charitable activities. The governance costs are analysed in note 9.

**(g) Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**(h) Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

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**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2019**

**1. Accounting Policies (continued)**

**(i) Employee Benefits**

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

**(i) Pension**

Employees of the charity are entitled to join a defined contribution pension scheme operated by NOWpensions. The employer contribution rate is 2%. The charity contribution is disclosed in note 10.

**(j) Financial instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

**(k) Taxation**

The company is a charitable company within the meaning of Paragraph 1 Schedule 6 of the Finance Act 2010. Accordingly, the company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 of Part 11 of the Corporation Tax Act 2010 and section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that such income or gains are applied for charitable purposes only.

**(l) Foreign Exchange**

The charity has two foreign currency bank accounts. Transactions that occur during the year are exchanged at the rate in operation on the date the transaction occurred. Assets held at the year end are exchanged at the exchange rate at the year end.

**(m) Judgements and key sources of estimation uncertainty**

In the application of the company's accounting policies, the Directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised, if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

**2. Legal status of the company**

The charity is a company limited by guarantee registered in Scotland and has no share capital. The liability of each member in the event of winding up is limited to £1.



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**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2019**

**3. Related party transactions and trustees' expenses and remuneration**

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2018: £nil). Expenses paid to the trustees in the year totalled £nil (2018: £nil). No trustee waived any expenses during the year (2018: nil).

During the year no trustee had any personal interest in any contract or transaction entered into by the charity (2018: none).

The charity has a sister charity registered in the United States of America, Global Alliance for Rabies Control. The sister charity is a separate legal entity, however carries out similar activities in the US. During 2019, the charity received donations of £61,333 from Global Alliance for Rabies Control (2018: £88,565) which were unrestricted.

**4. Income from donations and legacies**

	2019 £	2018 £
Donations	67,068	136,653
	<u>67,068</u>	<u>136,653</u>

**5. Other incoming resources**

	2019 £	2018 £
Gain on foreign exchange	-	274
	<u>-</u>	<u>274</u>

**6. Raising funds – expenditure on raising donations and legacies**

	Direct Costs £	Support Costs £	Total 2019 £	Total 2018 £
Expenditure on raising donations	231	-	231	234
	<u>231</u>	<u>-</u>	<u>231</u>	<u>234</u>

**ALLIANCE FOR RABIES CONTROL**  
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**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2019**

**7. Analysis of expenditure on charitable activities**

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Bank charges	1,357	1,680
Legal and professional fees	165	202
Wages	67,288	81,953
Bookkeeping services	4,164	3,865
Payroll services	641	741
Companies house fees	121	121
Insurance	368	420
Travelling	2,282	3,805
Advertising	300	1,500
Networking costs	5,447	-
Subscriptions	-	190
Miscellaneous	-	318
Staff expenses	-	264
Governance costs (note 9)	2,232	2,146
	<b>84,365</b>	<b>97,205</b>

**8. Other expenses**

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Loss on foreign exchange	1,147	-
	<b>1,147</b>	<b>-</b>

**9. Governance costs**

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Independent examiners' remuneration	2,232	2,146
	<b>2,232</b>	<b>2,146</b>

**10. Analysis of staff costs and remuneration of key management personnel**

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Salaries and wages	62,442	75,725
Employers Pension	1,398	1,085
Social security costs	3,448	5,143
Total staff costs	<b>67,288</b>	<b>81,953</b>

Key Management Personnel Remuneration	<b>67,288</b>	<b>81,953</b>
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No employees had employee benefits in excess of £60,000 (2018: £60,000).

	<b>2019</b>	<b>2018</b>
	<b>No.</b>	<b>No.</b>
The average weekly number of persons, by headcount, employed by the charity during the year was:	<b>2</b>	<b>2</b>

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**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2019**

**11. Net income/(expenditure) for the year**

	2019 £	2018 £
This is stated after charging:		
Independent examiners' remuneration	2,232	2,146

**12. Debtors**

	2019 £	2018 £
Prepayments	74	-
Other debtors	238	-
	312	-

**13. Creditors: amounts falling due within one year**

	2019 £	2018 £
Trade creditors	623	62
Accruals and other creditors	2,376	5,453
	2,999	5,515

**14. Analysis of charitable funds**

Analysis of Fund movements	2017 Balance b/fwd £	Income £	Expenditure £	Transfers £	2018 Fund c/fwd £
<b>Unrestricted funds</b>					
General funds	5,614	136,927	(97,439)	-	45,102
<b>Total unrestricted funds</b>	5,614	136,927	(97,439)	-	45,102
<b>Restricted funds</b>	-	-	-	-	-
<b>Total restricted funds</b>	-	-	-	-	-
<b>TOTAL FUNDS</b>	5,614	136,927	(97,439)	-	45,102

Analysis of Fund movements	2018 Balance b/fwd £	Income £	Expenditure £	Transfers £	2019 Fund c/fwd £
<b>Unrestricted funds</b>					
General funds	45,102	67,068	(85,743)	-	26,427
<b>Total unrestricted funds</b>	45,102	67,068	(85,743)	-	26,427
<b>Restricted funds</b>	-	-	-	-	-
<b>Total restricted funds</b>	-	-	-	-	-
<b>TOTAL FUNDS</b>	45,102	67,098	(85,743)	-	26,427

a) The unrestricted funds are available to be spent for any of the purposes of the charity.

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**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2019**

**15. Net assets over funds**

<b>31 December 2018</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2018 £</b>
Cash at bank and in hand	50,617	-	50,617
Current liabilities	(5,515)	-	(5,515)
	<u>45,102</u>	<u>-</u>	<u>45,102</u>

<b>31 December 2019</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2019 £</b>
Debtors	312	-	312
Cash at bank and in hand	29,114	-	29,114
Current liabilities	(2,999)	-	(2,999)
	<u>26,427</u>	<u>-</u>	<u>26,427</u>